

The David J. Joseph Company



January 9, 2007

Vernon Williams Recordations Unit Surface Transportation Board 1925 K Street, N.W., Suite 715

Washington, DC 20423-0006

RECORDATION NO 24609-DILED

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SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Release dated January 5, 2007 between the following two parties:

Lessor:

The David J. Joseph Company

(f/k/a Joseph Transportation Services, Inc.)

300 Pike Street Cincinnati, OH 45202

Lessee:

Tucson Electric Power Company

3950 E. Irvington Road Tucson, AZ 85714

This filing is to appear in index as follows: Release of Lien effective as of August 31, 2006 related to one hundred eleven (111) railcars bearing reporting marks JTSX 900134, 900144, 900179, 900206, 900242, 900266, 900338, 900370 and 900657-900759.

Please file this agreement as a secondary document under Recordation Number 24609-D as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 24609. Enclosed is the filing fee in the amount of \$34.00. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6082.

Sincerely,

Barbara A. Brzezicki Contract Manager

Enclosures

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RELEASE

SURFACE TRANSPORTATION BOARD

This Release is executed as of January 5th, 2007, by The David J. Joseph Company, a Delaware corporation.

WHEREAS, The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.) ("Lessor") and Tucson Electric Power Company ("Lessee") were parties to that certain lease dated August 13, 2003 ("Lease") for one hundred eleven (111) railcars bearing reporting marks JTSX 900134, 900144, 900179, 900206, 900242, 900266, 900338, 900370 and 900657-900759 ("Railcars"). The Lease was recorded with the Surface Transportation Board ("STB") under Recordation No. 24609.

WHEREAS, Lessor sold the Railcars and assigned the Lease to Wells Fargo Equipment Finance, Inc. on August 29, 2003. The Memorandum of Rights and Memorandum of Assignment and Assumption were filed with the STB under Recordation Nos. 24609-A and 24609-B, respectively.

WHEREAS, Wells Fargo Equipment Finance, Inc. assigned the Lease back to Lessor on August 29th, 2006, which was evidenced by filing a Memorandum of Assignment and Assumption Agreement dated as of August 29th, 2006 under Recordation No. 24609-C.

WHEREAS, the Lease expired on August 31, 2006.

NOW THEREFORE, in consideration of the premises and mutual covenants and agreements set forth herein and for other good and valuable consideration, the receipt of which is hereby acknowledged as follows:

- 1. The Lease holding Recordation No. 24609 and subsequent filings holding Recordation Nos. 24609-A through 24609-C are hereby terminated. The David J. Joseph Company ("Lessor") hereby releases any and all liens created by or arising by the recordation of these filings.
- 2. DJJ has executed this Release for purposes of memorializing of record the agreements set forth herein.

IN WITNESS WHEREOF, DJJ has caused this Release to be duly executed by their officer duly authorized as of the date and year first above written.

THE DAVID J. JOSEPH COMPANY

Name:

James H. Goetz

Title:

Executive VP / CFO

State of OHIO)	
)	SS
County of HAMILTON)	

The foregoing instrument was acknowledged before me this 5th day of January, 2007, by James H. Goetz, the Executive Vice President and Chief Financial Officer of The David J. Joseph Company, a Delaware corporation on behalf of the corporation.

Notary Public Hamilton County

My Commission Expires: 2-20-11



BARBARA A. BRZEZICKI Notary Public, State of Chito hity Commission Expires 02-20-17